

## § 2520.101-1

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AUTHORITY: Secs. 101, 102, 103, 104, 105, 109, 110, 111(b)(2), 111(c), 502(c)(5), 505, 701-703, 711-713, 731-734 Pub. L. 93-406, 88 Stat. 840-852 and 894 (29 U.S.C. 1021-1025, 1029-1031, 1135, 1171-1173, 1181-1183, 1191-1194), as amended by Pub. L. 104-191, 101 Stat. 1936 and Pub. L. 104-204, 101 Stat. 2944; Secretary of Labor's Order No. 27-74, 13-76, 1-87, and Labor Management Services Administration Order 2-6.

Sections 2520.102-3, 2520.104b-1 and 2520.104b-3 are also issued under sec. 101(a), (c) and (g)(4) of Pub. L. 104-191, 110 Stat. 1936, 1939, 1951 and 1955 and sec. 603 of Pub. L. 104-204, 110 Stat. 2935 (29 U.S.C. 1185 and 1191c).

### Subpart A—General Reporting and Disclosure Requirements

#### § 2520.101-1 Duty of reporting and disclosure.

The procedures for implementing the plan administrator's duty of reporting to the Secretary of Labor and disclosing information to participants and beneficiaries are located in subparts D, E and F of this part.

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## 29 CFR Ch. XXV (7-1-01 Edition)

#### § 2520.101-2 Annual reporting by multiple employer welfare arrangements and certain other entities offering or providing coverage for medical care to the employees of two or more employers.

(a) *Basis and scope.* Section 101(g){h}<sup>1</sup> of the Act permits the Secretary of Labor to require, by regulation, multiple employer welfare arrangements (MEWAs) providing benefits that consist of medical care (within the meaning of section 733(a)(2) of the Act), and that are not group health plans, to report, not more frequently than annually, in such form and manner as the Secretary may require, for the purpose of determining the extent to which the requirements of part 7 of the Act are being carried out in connection with such benefits. Section 734 of the Act provides that the Secretary may promulgate such regulations as may be necessary or appropriate to carry out the provisions of part 7 of the Act. This section sets out requirements for annual reporting by MEWAs that provide benefits that consist of medical care and by certain entities that claim not to be a MEWA solely due to the exception in section 3(40)(A)(i) of the Act (Entities Claiming Exception or ECEs). These requirements apply regardless of whether the MEWA or ECE is a group health plan.

(b) *Definitions.* As used in this section, the following definitions apply:

*Administrator* means—

(1) The person specifically so designated by the terms of the instrument under which the MEWA or ECE is operated;

(2) If the MEWA or ECE is a group health plan and the administrator is not so designated, the plan sponsor (as defined in section 3(16)(B) of the Act); or

<sup>1</sup>Section 1421(d)(1) of the Small Business Job Protection Act of 1996 (Pub. L. 104-188) created a new section 101(g) of ERISA relating to Simple Retirement Accounts. Subsequently, section 101(e)(1) of HIPAA also created a new section 101(g) of ERISA relating to MEWA reporting. Accordingly, when referring to section 101(g) of ERISA relating to MEWA reporting, this document cites section 101(g){h} of ERISA.